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November 3, 2023

Via ECF

The Honorable Katherine Polk Failla, U.S.D.J.
 Thurgood Marshall United States Courthouse
 40 Foley Square
 New York, NY 10007

Re: *Securities and Exchange Commission v. Coinbase, Inc. and Coinbase Global, Inc.*, 23 Civ. 4738 (KPF)

Dear Judge Failla:

Coinbase thanks the Court for its consideration with respect to the filing error concerning ECF No. 77. *See* ECF No. 88. Coinbase had access to the NASAA's *amicus* brief when it filed its reply brief. Like the SEC's positions, the NASAA's arguments are foreclosed by statutory text and eight decades of case law. *See* Mot. 6-21, 27-30; Reply 1-11, 14-15.

Coinbase looks forward to the January 17, 2024 oral argument in this matter.

Respectfully,

/s/ William Savitt

William Savitt

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